IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
And
THE HON'BLE SRI JUSTICE D.APPA RAO

WP No. 20571 of 2006

Between :
M/s. Narayana Educational Society,
Ashok Nagar, Hyderabad rep. by its
Secretary & Correspondent .. Petitioner
And
Appellate Deputy Commissioner (CT),
Secunderabad Division, Nampally,
Hyderabad and another .. Respondents

WP No. 20575 of 2006

Between :
M/s. Narayana Coaching Centre,
Nellore, Himayat Nagar, Hyderabad
Rep. by its Proprietrix Smt. P.Rama Devi .. Petitioner
And

Appellate Deputy Commissioner (CT),
Secunderabad Division, Nampally,
Hyderabad and another .. Respondents

WP No. 20577 of 2006

Between :

M/s. Narayana Coaching Centre,
Himayat Nagar Nagar, Hyderabad rep. by its
Proprietor P.Narayana .. Petitioner
And

Appellate Deputy Commissioner (CT),

Secunderabad Division, Nampally,
Hyderabad and another .. Respondents

Dated : 28th September, 2006

JC,J & DAR,J

ORDER : (per JC,J)

These three writ petitions are filed by three societies which are deemed to have been registered under the A.P. Cooperative Societies Act running educational institutions and each one of them is a registered dealer under the APVAT Act. It appears that in each one of these cases, a pre-assessment notice was given to the petitioner by the concerned assessing authority and after receiving the objections of the petitioners' final assessment orders are passed on different dates, the details of which may not be necessary for the present purpose. Aggrieved by the assessment orders, these petitioners filed separate appeals before the Appellate Deputy Commissioner concerned who are the respondents in each of these writ petitions. Along with the appeal, each of these petitioners filed application for stay of the recovery of the tax. The said applications were rejected by the 1st respondent in each of these cases and hence these three writ petitions.

Heard the learned Government Pleader.

The substance of the petitioners' appeal is that the petitioner is not exigible to tax at all under the VAT Act. This is a question which is

required to be determined in the appeal and we therefore do not propose to go into the said question. But in the circumstances, we deem it appropriate to dispose of the writ petition at the admission stage directing the respondents not to take any coercive steps for the recovery of the tax pursuant to the assessment orders made in the case of each of the writ petitioners herein on condition that each of the writ petitioner deposits 50% of the tax demanded within a period of six weeks from today. While computing the said amount of 50% mentioned above, the amount of tax if any paid already for the relevant assessment year shall be given credit to.

(J.CHELAMESWAR, J)

(D.APPARAO, J)

28th September, 2006.
Knk